

2004-2005 Financial Summary

	Original <u>03-04 Budget</u>	Requested <u>04-05 Budget</u>	Recommended <u>04-05 Budget</u>	Recommended Increase/ <u>(Decrease)</u>	Recommended % increase/ <u>(decrease)</u>
<u>General Fund</u>					
Revenues:					
Taxes					
Property taxes - current year	34,560,000	35,540,000	35,540,000	980,000	2.8%
Property taxes - prior years	75,000	120,000	120,000	45,000	60.0%
Penalties and interest	150,000	175,000	175,000	25,000	16.7%
Privilege license taxes	15,000	15,000	15,000	-	0.0%
Rental vehicle tax	40,000	40,000	40,000	-	0.0%
Intangibles tax	-	-	-	-	0.0%
Hold harmless funds	316,000	114,000	114,000	(202,000)	-63.9%
Sales taxes	11,100,000	11,316,000	11,316,000	216,000	1.9%
Payments in lieu of taxes	-	-	-	-	0.0%
Inventory tax credit	-	-	-	-	0.0%
Alcohol Beverage Control funds	<u>542,000</u>	<u>542,000</u>	<u>542,000</u>	<u>-</u>	<u>0.0%</u>
Total	46,798,000	47,862,000	47,862,000	1,064,000	2.3%
General revenues					
Interest earnings	300,000	225,000	225,000	(75,000)	-25.0%
Departmental revenues and fees	<u>3,869,000</u>	<u>4,011,500</u>	<u>4,011,500</u>	<u>142,500</u>	<u>3.7%</u>
Total	4,169,000	4,236,500	4,236,500	67,500	1.6%
Human services					
Child support enforcement	642,000	662,000	662,000	20,000	3.1%
Other grants	316,000	317,734	317,734	1,734	0.5%
Aging	<u>640,000</u>	<u>667,500</u>	<u>667,500</u>	<u>27,500</u>	<u>4.3%</u>
Total	1,598,000	1,647,234	1,647,234	49,234	3.1%
Revaluation reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Transfer from bond interest	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>-100.0%</u>
Designated fund balance	<u>842,823</u>	<u>1,131,340</u>	<u>1,131,340</u>	<u>288,517</u>	<u>34.2%</u>
Total revenues	<u>53,707,823</u>	<u>54,877,074</u>	<u>54,877,074</u>	<u>1,169,251</u>	<u>2.2%</u>
Expenditures:					
General government					
Governing body	193,600	197,400	197,400	3,800	2.0%
Administration	507,000	516,900	516,900	9,900	2.0%
Volunteer center - RSVP	86,400	55,654	55,654	(30,746)	-35.6%
Financial services	421,000	486,750	450,750	29,750	7.1%
County attorney	578,400	589,950	589,950	11,550	2.0%
Tax and revaluation	1,954,126	1,999,900	1,947,500	(6,626)	-0.3%
Elections	393,150	420,150	420,150	27,000	6.9%
Register of deeds	<u>1,101,060</u>	<u>1,142,245</u>	<u>1,123,100</u>	<u>22,040</u>	<u>2.0%</u>
Total	5,234,736	5,408,949	5,301,404	66,668	1.3%

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Public safety					
Sheriff	4,095,750	4,330,750	4,321,250	225,500	5.5%
Jail	2,262,000	2,317,600	2,317,600	55,600	2.5%
Day reporting center	89,234	85,734	85,734	(3,500)	-3.9%
Emergency management and E911	<u>729,000</u>	<u>848,125</u>	<u>770,000</u>	<u>41,000</u>	5.6%
Total	7,175,984	7,582,209	7,494,584	318,600	4.4%
Environment and community development					
Waste disposal	1,420,400	1,586,000	1,575,400	155,000	10.9%
Planning/community development	942,150	1,110,750	960,500	18,350	1.9%
Cooperative extension	398,537	402,697	396,064	(2,473)	-0.6%
Soil and water conservation	<u>220,850</u>	<u>215,900</u>	<u>215,900</u>	<u>(4,950)</u>	-2.2%
Total	2,981,937	3,315,347	3,147,864	165,927	5.6%
Human services					
Child support enforcement	549,500	566,200	566,200	16,700	3.0%
Youth services	-	102,283	102,283	102,283	100.0%
Veteran's service	115,700	123,140	122,200	6,500	5.6%
Aging	<u>1,144,479</u>	<u>1,177,905</u>	<u>1,167,405</u>	<u>22,926</u>	2.0%
Total	1,809,679	1,969,528	1,958,088	148,409	8.2%
Cultural development					
Library	451,320	476,170	460,350	9,030	2.0%
Recreation	551,050	560,550	560,550	9,500	1.7%
JCPC 4H afterschool program	<u>17,100</u>	<u>16,373</u>	<u>16,373</u>	<u>(727)</u>	-4.3%
Total	1,019,470	1,053,093	1,037,273	17,803	1.7%
Education					
School current expense	17,876,880	19,981,630	18,235,000	358,120	2.0%
School technology	-	2,696,900	-	-	0.0%
College current expense	2,831,000	3,363,220	2,887,500	56,500	2.0%
College capital outlay	150,000	200,000	153,000	3,000	2.0%
Westmoore Learning Center	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	0.0%
Total	20,932,880	26,316,750	21,350,500	417,620	2.0%
Grants/court facility costs	<u>1,000,607</u>	<u>1,021,236</u>	<u>943,486</u>	<u>(57,121)</u>	-5.7%
Transfers					
Social service operations fund	6,547,362	6,686,128	6,678,545	131,183	2.0%
Health operations fund	2,100,000	2,142,000	2,142,000	42,000	2.0%
Airport fund	100,000	100,000	100,000	-	0.0%
Revaluation reserve	-	-	-	-	0.0%
School special revenue fund	<u>2,172,874</u>	<u>2,657,918</u>	<u>2,216,400</u>	<u>43,526</u>	2.0%
Total	10,920,236	11,586,046	11,136,945	216,709	2.0%

2004-2005 Financial Summary

	Original 03-04 Budget	Requested 04-05 Budget	Recommended 04-05 Budget	Recommended Increase/ (Decrease)	Recommended % increase/ (decrease)
Other					
Capital outlay	231,300	829,327	235,930	4,630	2.0%
Debt service-principal	1,451,200	1,474,500	1,474,500	23,300	1.6%
Debt service-interest	949,794	796,500	796,500	(153,294)	-16.1%
Total	2,632,294	3,100,327	2,506,930	(125,364)	-4.8%
Total expenditures	<u>53,707,823</u>	<u>61,353,485</u>	<u>54,877,074</u>	<u>1,169,251</u>	2.2%
Net excess	<u>-</u>	<u>(6,476,411)</u>	<u>-</u>	<u>-</u>	
<u>Social Services Operations Fund</u>					
Revenues:					
Transfer from general fund	6,547,362	6,678,545	6,678,545	131,183	2.0%
Grants and other revenues	5,773,943	6,051,977	6,051,977	278,034	4.8%
Total revenues	<u>12,321,305</u>	<u>12,730,522</u>	<u>12,730,522</u>	<u>409,217</u>	3.3%
Expenditures:					
Administration	1,107,269	1,151,546	1,139,329	32,060	2.9%
Income maintenance support	243,231	251,577	251,577	8,346	3.4%
Services support	617,500	615,205	615,205	(2,295)	-0.4%
Income maintenance	1,149,548	1,136,284	1,136,284	(13,264)	-1.2%
Services	1,732,219	1,835,295	1,835,295	103,076	6.0%
Program allocations	3,273,585	3,456,433	3,457,692	184,107	5.6%
Entitlement programs	4,089,953	4,246,140	4,246,140	156,187	3.8%
Capital outlay	108,000	49,000	49,000	(59,000)	-54.6%
Total expenditures	<u>12,321,305</u>	<u>12,741,480</u>	<u>12,730,522</u>	<u>409,217</u>	3.3%
Net excess	<u>-</u>	<u>(10,958)</u>	<u>-</u>	<u>-</u>	
<u>Health Operations Fund</u>					
Revenues:					
Transfer from general fund	2,100,000	2,142,000	2,142,000	42,000	2.0%
Grants and other revenues	1,724,563	2,095,183	2,095,183	370,620	21.5%
Total revenues	<u>3,824,563</u>	<u>4,237,183</u>	<u>4,237,183</u>	<u>412,620</u>	10.8%
Expenditures:					
Health administration and clinics	1,068,000	1,169,500	1,169,500	101,500	9.5%
Environmental health	580,800	591,800	591,800	11,000	1.9%
Women infants and children	252,357	333,899	290,766	38,409	15.2%
Maternal and child health	963,784	947,191	947,191	(16,593)	-1.7%
Family planning	231,700	238,800	238,800	7,100	3.1%
Other clinic services	201,208	449,626	449,626	248,418	123.5%
Animal control	526,714	579,357	546,100	19,386	3.7%
Capital outlay	-	3,400	3,400	3,400	0.0%
Total expenditures	<u>3,824,563</u>	<u>4,313,573</u>	<u>4,237,183</u>	<u>412,620</u>	10.8%
Net excess	<u>-</u>	<u>(76,390)</u>	<u>-</u>	<u>-</u>	

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	Original <u>03-04 Budget</u>	Requested <u>04-05 Budget</u>	Recommended <u>04-05 Budget</u>	Recommended Increase/ <u>(Decrease)</u>	Recommended % increase/ <u>(decrease)</u>
<u>Water Pollution Control Plant Fund</u>					
Revenues:					
User fees	1,747,200	1,800,000	1,800,000	52,800	3.0%
Total revenues	<u>1,747,200</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>52,800</u>	3.0%
Expenses:					
Operations	1,547,200	1,662,800	1,662,800	115,600	7.5%
Capital outlay	200,000	1,829,000	137,200	(62,800)	-31.4%
Total expenses	<u>1,747,200</u>	<u>3,491,800</u>	<u>1,800,000</u>	<u>52,800</u>	3.0%
Net excess	<u>-</u>	<u>(1,691,800)</u>	<u>-</u>	<u>-</u>	
<u>Public Utilities Fund</u>					
Revenues:					
Water sales	2,558,725	2,558,000	2,558,000	(725)	0.0%
Sewer sales	1,655,000	1,655,000	1,655,000	-	0.0%
Tap fees	200,000	210,000	210,000	10,000	5.0%
Impact fees	487,500	508,000	508,000	20,500	4.2%
Other utility revenues	314,000	315,400	315,400	1,400	0.4%
Financing proceeds	-	-	-	-	0.0%
Retained earnings appropriated	-	-	-	-	0.0%
Total revenues	<u>5,215,225</u>	<u>5,246,400</u>	<u>5,246,400</u>	<u>31,175</u>	0.6%
Expenses:					
Administration/operations	550,610	540,500	540,500	(10,110)	-1.8%
Maintenance	2,214,400	2,366,000	2,366,000	151,600	6.8%
Water quality	1,229,465	1,192,500	1,192,500	(36,965)	-3.0%
Engineering	175,750	153,300	153,300	(22,450)	-12.8%
Capital outlay	-	1,510,700	-	-	0.0%
Debt service	1,045,000	994,100	994,100	(50,900)	-4.9%
Total expenses	<u>5,215,225</u>	<u>6,757,100</u>	<u>5,246,400</u>	<u>31,175</u>	0.6%
Net excess	<u>-</u>	<u>(1,510,700)</u>	<u>-</u>	<u>-</u>	
<u>East Moore Water District Fund</u>					
Revenues	273,000	290,000	290,000	17,000	6.2%
Expenses	<u>273,000</u>	<u>365,000</u>	<u>290,000</u>	<u>17,000</u>	6.2%
Net excess	<u>-</u>	<u>(75,000)</u>	<u>-</u>	<u>-</u>	

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	Original 03-04 Budget	Requested 04-05 Budget	Recommended 04-05 Budget	Recommended Increase/ (Decrease)	Recommended % increase/ (decrease)
<u>Information Technology Fund</u>					
Revenues:					
MIS user fees	822,500	810,000	810,000	(12,500)	-1.5%
Retained earnings	200,000	200,000	200,000	-	0.0%
Total revenues	<u>1,022,500</u>	<u>1,010,000</u>	<u>1,010,000</u>	<u>(12,500)</u>	-1.2%
Expenses:					
Operations	740,500	754,000	742,000	1,500	0.2%
Capital outlay	200,000	204,000	186,000	(14,000)	-7.0%
Debt service	82,000	82,000	82,000	-	0.0%
Total expenses	<u>1,022,500</u>	<u>1,040,000</u>	<u>1,010,000</u>	<u>(12,500)</u>	-1.2%
Net excess	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	
<u>Risk Management Fund</u>					
Revenues	3,965,000	4,450,000	4,450,000	485,000	12.2%
Expenses	<u>3,965,000</u>	<u>4,450,000</u>	<u>4,450,000</u>	<u>485,000</u>	12.2%
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>Property Management Fund</u>					
Revenues:					
Property management fees	1,500,000	1,600,000	1,600,000	100,000	6.7%
Rental fees	15,000	15,000	15,000	-	0.0%
Vehicle user fees	1,100,000	1,100,000	1,100,000	-	0.0%
Fuel tax refunds	-	-	-	-	0.0%
Other revenues	-	-	-	-	0.0%
Retained earnings appropriated	<u>812,000</u>	<u>400,000</u>	<u>400,000</u>	<u>(412,000)</u>	-50.7%
Total revenues	<u>3,427,000</u>	<u>3,115,000</u>	<u>3,115,000</u>	<u>(312,000)</u>	-9.1%
Expenses:					
Administration/operations	268,000	250,000	250,000	(18,000)	-6.7%
Maintenance	487,000	496,000	486,000	(1,000)	-0.2%
Custodial services	322,000	357,500	357,500	35,500	11.0%
Garage services	885,000	928,000	928,000	43,000	4.9%
Utilities	465,000	480,000	480,000	15,000	3.2%
Capital outlay	<u>1,000,000</u>	<u>1,162,100</u>	<u>613,500</u>	<u>(386,500)</u>	-38.7%
Total expenses	<u>3,427,000</u>	<u>3,673,600</u>	<u>3,115,000</u>	<u>(312,000)</u>	-9.1%
Net excess	<u>-</u>	<u>(558,600)</u>	<u>-</u>	<u>-</u>	

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<u>Emergency Medical Services Fund</u>					
Revenues:					
Property taxes	2,910,000	3,010,000	3,010,000	100,000	3.4%
Fees / other revenues	60,000	60,000	60,000	-	0.0%
Designated fund balance	341,500	304,000	304,000	(37,500)	-11.0%
Total revenues	<u>3,311,500</u>	<u>3,374,000</u>	<u>3,374,000</u>	<u>62,500</u>	1.9%
Expenditures:					
Operations	3,258,500	3,351,500	3,344,500	86,000	2.6%
Capital outlay	<u>53,000</u>	<u>44,500</u>	<u>29,500</u>	<u>(23,500)</u>	-44.3%
Total expenditures	<u>3,311,500</u>	<u>3,396,000</u>	<u>3,374,000</u>	<u>62,500</u>	1.9%
Net excess	<u>-</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>	
<u>School Special Revenue Fund</u>					
Revenues:					
Sales taxes	2,750,000	2,683,300	2,683,300	(66,700)	-2.4%
State facility funds	680,000	550,000	550,000	(130,000)	-19.1%
County appropriation	2,172,874	2,216,400	2,216,400	43,526	2.0%
Designated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>5,602,874</u>	<u>5,449,700</u>	<u>5,449,700</u>	<u>(153,174)</u>	-2.7%
Expenditures:					
School capital outlay	1,064,418	1,494,418	1,085,700	21,282	2.0%
Debt service	<u>4,538,456</u>	<u>4,364,000</u>	<u>4,364,000</u>	<u>(174,456)</u>	-3.8%
Total expenditures	<u>5,602,874</u>	<u>5,858,418</u>	<u>5,449,700</u>	<u>(153,174)</u>	-2.7%
Net excess	<u>-</u>	<u>(408,718)</u>	<u>-</u>	<u>-</u>	
<u>911 Telephone System Fund</u>					
Revenues:					
Revenues - E911 telephone fees	570,000	548,000	548,000	(22,000)	-3.9%
Designated fund balance	<u>126,000</u>	<u>122,000</u>	<u>122,000</u>	<u>(4,000)</u>	-3.2%
Total revenues	<u>696,000</u>	<u>670,000</u>	<u>670,000</u>	<u>(26,000)</u>	-3.7%
Expenditures:					
Operations	352,000	535,000	535,000	183,000	52.0%
Capital outlay	<u>344,000</u>	<u>224,000</u>	<u>135,000</u>	<u>(209,000)</u>	-60.8%
Total expenditures	<u>696,000</u>	<u>759,000</u>	<u>670,000</u>	<u>(26,000)</u>	-3.7%
Net excess	<u>-</u>	<u>(89,000)</u>	<u>-</u>	<u>-</u>	

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<u>MCTS Operations Fund</u>					
Revenues:					
Revenues - user fees	617,000	601,000	601,000	(16,000)	-2.6%
Grants	361,100	211,000	211,000	(150,100)	-41.6%
Total revenues	<u>978,100</u>	<u>812,000</u>	<u>812,000</u>	<u>(166,100)</u>	-17.0%
Expenditures:					
Operations	805,100	812,000	812,000	6,900	0.9%
Capital outlay	173,000	-	-	(173,000)	-100.0%
Total expenditures	<u>978,100</u>	<u>812,000</u>	<u>812,000</u>	<u>(166,100)</u>	-17.0%
Net excess	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
General fund	53,707,823	61,353,485	54,877,074	1,169,251	2.2%
Social services fund	12,321,305	12,741,480	12,730,522	409,217	3.3%
Health operations fund	3,824,563	4,313,573	4,237,183	412,620	10.8%
Wastewater fund	1,747,200	3,491,800	1,800,000	52,800	3.0%
Public utilities fund	5,215,225	6,757,100	5,246,400	31,175	0.6%
EMWD fund	273,000	365,000	290,000	17,000	6.2%
IT fund	1,022,500	1,040,000	1,010,000	(12,500)	-1.2%
Risk management fund	3,965,000	4,450,000	4,450,000	485,000	12.2%
Property management fund	3,427,000	3,673,600	3,115,000	(312,000)	-9.1%
EMS fund	3,311,500	3,396,000	3,374,000	62,500	1.9%
School special revenue fund	5,602,874	5,858,418	5,449,700	(153,174)	-2.7%
E911 fund	696,000	759,000	670,000	(26,000)	-3.7%
MCTS operations fund	<u>978,100</u>	<u>812,000</u>	<u>812,000</u>	<u>(166,100)</u>	-17.0%
Total budget	96,092,090	109,011,456	98,061,879	1,969,789	2.0%
Less transfers	<u>(18,207,736)</u>	<u>(19,446,046)</u>	<u>(18,996,945)</u>	<u>(789,209)</u>	4.3%
Net budget	<u>77,884,354</u>	<u>89,565,410</u>	<u>79,064,934</u>	<u>1,180,580</u>	1.5%